

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

IN RE:	)	Chapter 7
	)	
RBK ENTERPRISES, LTD.	)	
	)	No. 14-46230
	)	(DuPage County Case)
	)	
Debtor.	)	Hon. Donald R. Cassling
	)	United States Bankruptcy Judge
	)	

**NOTICE OF MOTION**

To: See Attached Service List

**PLEASE TAKE NOTICE** that on **Friday, December 2, 2016 at 11:00 a.m.** or as soon thereafter as counsel may be heard, I shall appear before the **Honorable Donald R. Cassling**, U.S. Bankruptcy Judge, in Courtroom 240, Kane County Courthouse, 100 South Third Street, Geneva, IL 60134 or before such Judge that may be sitting in his place and shall then and there present the **FINAL APPLICATION OF ALAN D. LASKO & ASSOCIATES, P.C. FOR ALLOWANCE OF COMPENSATION AND EXPENSES**, a copy of which is attached and herewith served upon you and **AT WHICH TIME AND PLACE** you may appear if you so wish.

/s/ Frank J. Kokoszka  
Frank J. Kokoszka, Esq.  
KOKOSZKA & JANCZUR, P.C.  
ARDC No. 6201436  
122 South Michigan Avenue, Suite 1070  
Chicago, Illinois 60603-6270  
(312) 443-9600 x7861 (phone)  
(312) 443-5704 (fax)  
[fkokoszka@k-jlaw.com](mailto:fkokoszka@k-jlaw.com)

**CERTIFICATE OF SERVICE**

Frank J. Kokoszka certifies that he caused to be served a true copy of the above and foregoing notice and attached pleading upon those listed on the attached service list through the ECF System which sent notification of such filing via electronic means or via First Class mail, as indicated, before 6:00 pm on November 3, 2016.

/s/ Frank J. Kokoszka  
Frank J. Kokoszka

**SERVICE LIST**  
**RE RBK ENTERPRISES, LTD.**

Advance Tradeshow Technology  
5111 Academy Drive  
Lisle, IL 60532

American Credit Systems, Inc.  
400 W Lake Street, Ste. 111  
P.O. Box 72849  
Roselle, IL 60172

Atradius Collections, Inc.  
1200 Arlington Heights Rd.  
Suite 410  
Itasca, IL 60143

Brett Enterprises, Inc.  
5111 Academy Drive  
Lisle, IL 60532

AT&T  
PO Box 5080  
Carol Stream, IL 60197

Chicago Offset  
128 N Lively Blvd.  
Elk Grove Village, IL 60007

Gregory Kolinek  
157 Northfield Drive  
Minooka, IL 60447

Hewlett Packard Company  
Indigo America, Inc.  
P.O. Box 415573  
Boston, MA 02241

Pitney Bowes  
Purchase Power  
P.O. Box 371847  
Pittsburgh, PA 15250

The Sanford Kolinek Living Trust  
806 Raintree Drive  
Naperville, IL 60540

Office of the U.S. Trustee  
219 S. Dearborn Street  
Room 873  
Chicago, IL 60604  
**(Via ECF Electronic Notice)**

Counsel for Debtor:  
John J. Lynch  
Lynch Law Offices, P.C.  
1011 Warrenville Road  
Suite 150  
Lisle, IL 60535  
**(Via EFC Electronic Notice)**

Counsel for Landlord:  
Kent A. Gaertner  
Springer, Brown, LLC.  
400 South County Farm Road  
Wheaton, IL 60187  
**(Via U.S. Mail)**

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In Re RBK Enterprises, Ltd. )  
 )  
 ) Bankruptcy No. 14-46230  
 )  
 Debtor. ) Chapter 7

COVER SHEET FOR APPLICATION FOR PROFESSIONAL COMPENSATION  
(IN CASES UNDER CHAPTERS 7, 11 AND 12)

Name of Applicant: Alan D. Lasko and Alan D. Lasko & Associates, P.C.

Authorized to Provide Professional Services to: Frank J. Kokoszka

Date of Order Authorizing Employment: March 24, 2015

Period for Which Compensation is Sought:  
From March 23, 2016 through October 31, 2016

Amount of Fees Sought: \$ 1883.62

Amount of Expense Reimbursement Sought: \$ 24.10

This is an: Interim Application Final Application ☒

If this is *not* the first application filed herein by this professional, disclose as to all prior fee applications:

Date Filed	Period Covered	Total Requested (Fees & Expenses)	Total Allowed (Fees & Expenses)	Fees & Expenses Previously Paid
9/20/2016	3/24/2015-3/22/2016	\$4427.80 & \$49.48	\$4427.80 & \$49.48	\$4427.80 & 49.48

Dated: November 3, 2016

/s/ Frank J. Kokoszka  
(Counsel)

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

IN RE:	)	
	)	
R.B.K. Enterprises, Ltd.	)	No. 14 B 46230
	)	
36-3108921	)	Chapter 7
Debtor	)	
	)	Hon. Donald R. Cassling

**SECOND AND FINAL APPLICATION  
OF ALAN D. LASKO & ASSOCIATES, P.C.  
FOR ALLOWANCE OF COMPENSATION AND EXPENSES**

ALAN D. LASKO AND ALAN D. LASKO & ASSOCIATES, P.C. ("ADLPC"), Certified Public Accountants, request second and final compensation of \$1,883.62 and expenses of \$24.10 for the time period from March 23, 2016 through October 31, 2016. A detail is provided herein for the Estate, which identifies by subject matter the services performed by the Applicant. Additional detail is provided to reflect the function and individual performing said services. Lastly, each individual's classification and hourly rate is also reflected. In addition, attached is the Affidavit pursuant to Bankruptcy Rule 2016.

**INTRODUCTION**

This Court has jurisdiction over this Second and Final Fee Application pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

The statutory predicates for the relief requested herein are Sections 328, 330 and 331 of Title 11 of the United States Code (11 U.S.C. §§ 101-1532, the "Bankruptcy Code"), as supplemented by Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Rule 5082-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Illinois (the "Local Rules"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 promulgated by the United States Department of Justice, dated on January 30, 1996 (the "UST Guidelines").

Under Rule 2016(b), the Firm has not shared, nor agreed to share, (a) any compensation it has received or may receive in these cases with another person or party other than the Firm's associates and other employees, or (b) any compensation another person or party has received or may receive in these cases.

### **GENERAL**

The Debtor filed a petition under Chapter 7 on or about December 31, 2014. On March 24, 2015, Alan D. Lasko & Associates, P.C. was approved by the Court as the accountants for the Trustee. Reflected in this Fee Application is the Applicant's time for the preparation of the Estate's fiscal short year 2016 income tax returns.

### **FEE APPLICATION**

The fees sought by this Second and Final Fee Application reflect an aggregate of 17.4 hours of ADLPC's time spent and recorded in performing services during the Second and Final Compensation Period. This fee request does not include time that might be construed as

duplicative or otherwise not beneficial to the Trustee or the Debtor's Estate, which has already been eliminated by ADLPC. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered (d), the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

All of the services for which second and final compensation is sought were rendered solely in connection with this case, in furtherance of the duties and functions of the Trustee and not on behalf of any individual creditor or other person.

ADLPC has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in this case.

ADPC has not shared, or agreed to share (a) any compensation it has received or may receive with another party or person, other than with the associates of the Firm, or (b) any compensation another person or party has received or may receive. No promises have been received by ADLPC as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code.

#### **BREAKDOWN BY CATEGORIES**

The categories in this Application as listed below:

## **BILLING**

The Applicant has incurred 1.2 hours in the preparation of this fee Application.

Cost \$121.60

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	0.2	\$ 288.00	\$ 57.60
C. Wilson, Staff	<u>1.0</u>	64.00	<u>64.00</u>
	<u>1.2</u>		<u>\$ 121.60</u>

## **TAX PREPARATION**

The Applicant incurred 16.2 hours in the preparation of the Estate's fiscal short year 2016 income tax returns.

The work also included but was not limited to the following:

- Summarized information from Form 2.
- Prepared calculation of final adjustments, discharge and loss carryforward amounts.
- Prepared estimated time for final information tax returns of the Estate.

Cost \$1,957.80

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	1.0	\$ 288.00	\$ 288.00
K. Seyller, Senior	4.5	160.00	720.00
B. Luo, Staff	5.1	94.00	479.40
D. Stefanczuk, Staff	2.7	84.00	226.80
B. Egeberg, Staff	<u>2.9</u>	84.00	<u>243.60</u>
	<u>16.2</u>		<u>\$ 1,957.80</u>

The Applicant reflects hourly rates and hours worked by each person by function. The recap also reflects the cost of each function performed. In order to assist the Court and parties in interest to evaluate this fee request, your Applicant has reflected below the range of rates charged by staff level.

Owner	\$288	-	\$300
Manager/Director	240	-	287
Supervisors	160	-	240
Senior	120	-	160
Assistant	65	-	120

To provide an orderly and meaningful summary of the services rendered by ADLPC in accordance with its employment, ADLPC has summarized the services provided by the project billing categories for its second and final fee period are as follows:

Recap by Project	First Interim Application	Second and Final Application	Total
Billing	\$ 119.80	\$ 121.60	\$ 241.40
Tax Preparation	4,308.00	1,957.80	6,265.80
Less: Discount	-	(195.78)	(195.78)
Net Request	<u>\$ 4,427.80</u>	<u>\$ 1,883.62</u>	<u>\$ 6,311.42</u>
Recap by Hour	Hours	Amount	Blended Rate
Billing	2.4	\$ 241.40	<u>\$ 100.58</u>
Tax Preparation - Net	48.0	6,265.80	<u>\$ 130.54</u>
Less: Discount	-	(195.78)	
	<u>50.4</u>	<u>\$ 6,311.42</u>	<u>\$ 125.23</u>



### **EXPENSES**

It is the Firm's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is the Firm's policy to charge its client only the amount actually incurred by the Firm in connection with such items. Examples of such expenses are postage, overnight mail, courier delivery, transportation, airfare, meals, and lodging.

	<u>First Interim Application</u>	<u>Second and Final Application</u>	<u>Total</u>
Postage	\$ 1.46	\$ -	\$ 1.46
Delivery	15.52	10.00	25.52
Copy Costs	<u>32.50</u>	<u>14.10</u>	<u>46.60</u>
	<u>\$ 49.48</u>	<u>\$ 24.10</u>	<u>\$ 73.58</u>

The Applicant has received its First Interim compensation of \$4,427.80 and expenses of \$49.48 for the time period March 24, 2015 through March 22, 2016.

### **ALLOWANCE OF COMPENSATION**

The foregoing professional services rendered during the Compensation Period were necessary and appropriate to the administration of the Chapter 7 case and was in the best interests of the parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. ADLPC has taken significant efforts to ensure that the professional services were performed with expedience and in an efficient manner and without duplication of effort.

Section 330 provides that a court may award a professional employed under Section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including.

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3).


In the instant case, ADLPC respectfully submits that the services for which it seeks compensation in this Second and Final Fee Application were necessary for and beneficial to the Trustee's efforts in administering the Debtor's Estate, and necessary to and in the best interests of the Debtor's Estate. ADLPC further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services provided to the Trustee and the Debtor's Estate.

The rates charged by ADLPC in this case are standard for any bankruptcy matter, and are identical to the rate it would charge throughout the country in any bankruptcy case of this size and prominence.

In sum, the services rendered by ADLPC were necessary and beneficial to the Debtor's Estate, and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. As shown by this Second and Final Fee Application and supporting exhibits, ADLPC incurred professional time economically and without unnecessary duplication of effort. In addition, the work involved, and thus the time expended, was carefully assigned in view of the experience and expertise required for a particular task. Accordingly, approval of the second and final compensation sought herein for the Compensation Period is warranted.

#### **CONCLUSION AND REQUEST FOR RELIEF**

Based upon the foregoing, your Applicant submits that the relief requested is justified in the circumstances and its allowance would be appropriate. Therefore, the requested second and final compensation of \$1,883.62 and expenses of \$24.10 should be allowed for services by your Applicant for the period March 23, 2016 through October 31, 2016.

  
\_\_\_\_\_  
Alan D. Lasko

Alan D. Lasko & Associates, P.C.  
205 West Randolph Street  
Suite 1150  
Chicago, Illinois 60606  
(312) 332-1302

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

IN RE:	)	
	)	
R.B.K. Enterprises, Ltd.	)	No. 14 B 46230
	)	
36-3108921	)	Chapter 7
Debtor	)	
	)	Hon. Donald R. Cassling

**AFFIDAVIT PURSUANT TO BANKRUPTCY RULE 2016**

**STATE OF ILLINOIS)**  
                                 **)**                 **SS.**  
**COUNTY OF COOK )**

I, Alan D. Lasko, being first duly sworn on oath, depose and state as follows:

1. I am the owner of the Firm ALAN D. LASKO & ASSOCIATES, P.C. ("Lasko") and I am authorized to execute this Affidavit on behalf of Lasko. Lasko is the Court-approved accountants for Frank J. Kokoszka, Chapter 7 Trustee in this case ("Trustee").
2. I have read the Second and Final Application of Lasko, for allowable compensation and expenses ("Application") and all of the factual matters set forth therein are true to the best of my knowledge, information and belief. Lasko has performed the services set forth and described in the Application at the request and pursuant to the direction of the Trustee.
3. Lasko has previously received payments for services rendered in connection with this case from the Trustee. Lasko has not entered into any agreement or understanding between itself and any other person for the sharing of compensation received or to be received for services rendered to the Trustee in connection with these cases, except among the members and associates of the Firm.
4. The Applicant has received its First Interim compensation of \$4,427.80 and expenses of \$49.48 for the time period March 24, 2015 through March 22, 2016.

FURTHER AFFIANT SAYETH NOT.



Alan D. Lasko

Subscribed and Sworn to before me  
this 31st day of October, 2016.



Notary Public



**EXHIBIT A**

**ORDER OF EMPLOYMENT**

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
Eastern Division

In Re:	)	BK No.: 14-46230
RBK Enterprises, Ltd.	)	
	)	
	)	Chapter: 7
	)	Honorable Donald R. Cassling
	)	
Debtor(s)	)	DuPage

**Order Authorizing Trustee to Employ Accountants**

This matter coming before the Court on the Application of Frank J. Kokoszka, chapter 7 trustee, to employ Alan D. Lasko & Associates, P.C. as accountants for the Trustee, due and proper notice having been given to all parties entitled thereto and the Court being otherwise duly advised in the premises.

**IT IS HERBY ORDERED THAT:**

Frank J. Kokoszka, trustee herein, is hereby authorized to employ Alan D. Lasko and the accounting firm of Alan D. Lasko & Associates, P.C., nunc pro tunc to March 13, 2015, to perform all accounting services necessary or required in the administration of the chapter 7 estate.

It is further ordered that compensation for services rendered by Alan D. Lasko and the accounting firm of Alan D. Lasko & Associates, P.C. and for reimbursement of expenses incurred is subject to further approval and determination by this Court.

Enter:

*Donald R. Cassling*

Honorable Donald R. Cassling  
United States Bankruptcy Judge

Dated: March 20, 2015

**Prepared by:**

Frank J. Kokoszka (#6201436)  
Kokoszka & Janczur, P.C.  
122 South Michigan Ave., Suite 1070  
Chicago, Illinois 60603

**EXHIBIT B**  
**PERSONNEL**



The following represents a description of the primary individuals in this engagement.

Alan D. Lasko – CPA, CIRA, CFF

Mr. Lasko has worked primarily in the bankruptcy field over the last 30 years. He brings his 40 years of experience in providing operational support to Chapter 11 and creditor committees, as well as his technical abilities in various accounting and tax matters in bankruptcy cases. Mr. Lasko has been an expert witness, been appointed as a receiver in State Court, worked as a disbursing agent, made presentations to creditors and their committees and worked with debtor and creditor counsels in formulating plans of reorganizations and disclosure statements. Mr. Lasko is a member of the Certified Insolvency and Restructuring Advisors (CIRA), as well as being Certified in Financial Forensics (CFF). Mr. Lasko is also a member of the American Bankruptcy Institute, the American Institute of Certified Public Accountants and the Illinois CPA Society. Mr. Lasko also has instructed and has written seminars on various bankruptcy-related topics. Last, Mr. Lasko has broad accounting and tax experience in Chapter 7 cases.

Karen Seyller – Senior

Ms. Seyller has worked on various insolvency and litigation matters for two years. She has also worked on numerous Chapter 11 and 7 matters, as well as Receivership-related work and civil litigation support work. Prior to joining the Firm, Ms. Seyller had worked as a part-time intern for a tax law practice preparing income tax returns over two tax seasons. Subsequently, Ms. Seyller then had worked full time as a tax accountant for a medical care company over the last five years. Duties included the preparation of various types of tax returns of the business including but not limited to income tax returns, gross receipts returns, sales and use tax returns, as well as being involved in other general ledger duties of the company. Ms. Seyller has a

Bachelor's Degree in Accounting from Saint Xavier University. She has completed her work at John Marshall Law School.

Bingjie (Robin) Luo – Staff

Ms. Luo is a staff accountant performing accounting and tax services. Ms. Luo has a Bachelor of Management in Accountancy from the Southwestern University of Finance and Economics in Chengdu, China. She also has a Master's Degree in Accounting from Loyola University in Chicago. Ms. Luo has recently completed all four parts of the CPA examination.

Bradley Egeberg – Staff

Mr. Egeberg is an intern staff accountant performing accounting and tax services. Mr. Egeberg has recently completed his Bachelor's Degree in Accounting from DePaul University. Mr. Egeberg is working towards his Master's Degree in Accounting also from DePaul University.

Dominika Stefanczuk – Staff

Ms. Stefanczuk is an intern staff accountant performing accounting and tax services. Ms. Stefanczuk has recently completed her Bachelor's Degree in Accounting from Saint Xavier University. Ms. Stefanczuk is working towards her Master's Degree in Accounting also from Saint Xavier University.

**EXHIBIT C**

**STAFF LEVELS**

## **STAFF LEVEL – SUPERVISORS, SENIORS AND ASSISTANTS**

### **SUPERVISORS**

After a period of several years of experience, senior accountants are advanced to the supervisory level. Supervisors have administrative and overview responsibility on a broader level than senior accountants. Supervisors are responsible to keep the manager abreast of the progress of the engagement of the problems encountered in a particular circumstance.

### **SENIORS**

After a period of usually 2 to 3 years, an individual is advanced to the senior level. Seniors are primarily responsible for the day-to-day functions of fieldwork with the Court. In bankruptcy-related work, audit seniors may also perform specific tasks at the request of a manager or supervisor.

### **ASSISTANTS**

Staff assistants usually execute basic assignments or tasks. In bankruptcy-related work, assistants primarily perform specific projects at specified times under the supervision of a senior, supervisor or manager.

**EXHIBIT D**

**ACTUAL TIME FROM TIME SLIPS**

**EXHIBIT D-1**

**TAX PREPARATION**

10/31/2016  
12 43 PM

Pre-bill Worksheet

Page 1

## Selection Criteria

Client Selection	Include R B K Enterpr 002, R B K Enterpr 012
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Nickname R B K Enterpr 002 | 4712  
 Full Name R B K Enterprises, Ltd  
 Address c/o Frank J Kokoska, Trustee  
 122 S Michigan Avenue  
 Suite 1070  
 Chicago IL 60603-6270  
 Phone Home Fax  
 In Ref To tax preparation  
 Fees Arrg By billing value on each slip  
 Expense Arrg By billing value on each slip  
 Tax Profile Exempt  
 Last bill 3/22/2016  
 Last charge 10/31/2016  
 Last payment 10/24/2016 Amount \$4,357 48

Date ID	Timekeeper Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
9/21/2016 148607	K Seyller 800	160 00	0 30	48 00	Billable
Met with staff to review 2016 final tax return preparati					
9/21/2016 148613	B Luo 800	94 00	2 60	244 40	Billable
Prepared work trial balance and income tax return for 201					
9/22/2016 148669	K Seyller 800	160 00	0 10	16 00	Billable
Met with staff to review tax questions for 2016 tax retur					
9/23/2016 148628	B Egeberg 800	84 00	2 90	243 60	Billable
Prepared 2016 final tax return and work pape					
10/18/2016 149258	K Seyller 800	160 00	0 30	48 00	Billable
Met with staff to review updates to 2016 tax retur					

10/31/2016

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Pre-bill Worksheet

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R B K Enterpr 002 R B K Enterprises, Ltd (continued)

Date ID	Timekeeper Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
10/18/2016 149259	D Stefanczuk 800	84 00	2 70	226 80	Billable
prepared additions and changes to final workpapers and tax return					
10/21/2016 149358	K Seyller 800	160 00	0 80	128 00	Billable
Reviewed work papers for preparation of 2016 short period final tax return					
10/24/2016 149357	B Luo 800	94 00	1 30	122 20	Billable
Updated work paper and tax return for 2016					
10/24/2016 149360	K Seyller 800	160 00	0 10	16 00	Billable
Met with staff to review corrections to work papers for 2016 tax return					
10/24/2016 149361	K Seyller 800	160 00	0 60	96 00	Billable
Reviewed corrected work papers for preparation of 2016 tax return					
10/24/2016 149362	K Seyller 800	160 00	0 60	96 00	Billable
Prepared manual 2016 short period final federal tax return changes					
10/24/2016 149363	K Seyller 800	160 00	0 30	48 00	Billable
Prepared manual 2016 short period final state tax return changes					
10/24/2016 149364	K Seyller 800	160 00	0 70	112 00	Billable
Prepared manual 2016 short period final federal and state K-1 package					
10/25/2016 149415	A Lasko 800	288 00	0 60	172 80	Billable
tax review of work papers and income tax returns -final 2016					



10/31/2016  
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Pre-bill Worksheet

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R B K Enterpr 002 R B K Enterprises, Ltd (continued)

Date ID	Timekeeper Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
10/26/2016 149437	K Seyller 800	160 00	0 40	64 00	Billable
prepared final changes to work papers and tax returns for information received					
10/27/2016 149448	A Lasko 800	288 00	0 40	115 20	Billable
sign off of federal and state tax returns - final 2016					
10/30/2016 149492	B Luo 800	94 00	1 20	112 80	Billable
Estimated time to prepare estate's final information tax returns and cover letter to trustee					
10/31/2016 149493	K Seyller 800	160 00	0 30	48 00	Billable
Estimated time to review estate's final information tax return and cover letter to trustee					
TOTAL	Billable Fees		16 20		\$1,957 80

Date ID	Timekeeper Expense	Price Markup %	Quantity	Amount	Total
10/27/2016 149484	C Wilson 115	14 10	1 000	14 10	Billable
Photocopy costs for 2016 Forms 1120S income tax returns - 141 pages @ \$ 10 per page					
10/27/2016 149485	C Wilson 116	10 00	1 000	10 00	Billable
Delivery of 2016 Forms 1120S income tax returns to Frank Kokoszka - confirmation #101834					
TOTAL	Billable Costs				\$24 10

10/31/2016

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Pre-bill Worksheet

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R B K Enterpr 002 R B K Enterprises, Ltd (continued)

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Calculation of Fees and Costs

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	Amount	Total
Fees Bill Arrangement Slips By billing value on each slip		
Total of billable time slips	\$1,957 80	
Total of Fees (Time Charges)		\$1,957 80
Costs Bill Arrangement Slips By billing value on each slip		
Total of billable expense slips	\$24 10	
Total of Costs (Expense Charges)		\$24 10
Total new charges		\$1,981 90
Previous Balance		
120 Days	\$4,357 48	
Total Previous Balance		\$4,357 48
Accounts Receivables		
Date ID Type Description		
10/24/2016 PAY Payment - Thank You	(\$4,357 48)	
19027		
Total Accounts Receivable		(\$4,357 48)
New Balance		
Current	\$1,981 90	
Total New Balance		\$1,981 90

**EXHIBIT D-2**

**BILLING TIME**

Pre-bill Worksheet

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Nickname R B K Enterpr 012 | 4713  
 Full Name R B K Enterprises, Ltd  
 Address c/o Frank J Kokoska, Trustee  
 122 S Michigan Avenue  
 Suite 1070  
 Chicago IL 60603-6270

Phone Home Fax  
 In Ref To Other

Fees Arrg fee petition  
 Expense Arrg By billing value on each slip  
 Tax Profile By billing value on each slip  
 Last bill Exempt  
 Last charge 3/22/2016  
 Last payment 10/31/2016  
 Amount \$119 80

Date ID	Timekeeper Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
10/31/2016 149495	C Wilson 800	64 00	1 00	64 00	Billable

Prepared fee petition

10/31/2016 149496	A Lasko 800	288 00	0 20	57 60	Billable
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Prepared fee petition

TOTAL	Billable Fees		1 20	\$121 60
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Total of billable expense slips	\$0 00
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Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement Slips By billing value on each slip		
Total of billable time slips		
Total of Fees (Time Charges)	\$121 60	\$121 60
Total of Costs (Expense Charges)		\$0 00
Total new charges		\$121 60

10/31/2016

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Pre-bill Worksheet

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R B K Enterpr 012 R B K Enterprises, Ltd (continued)

	Amount	Total
Previous Balance		
120 Days	\$119 80	
Total Previous Balance		\$119 80
Accounts Receivables		
Date ID Type Description		
10/24/2016 PAY Payment - Thank You	(\$119 80)	
19026		
Total Accounts Receivable		(\$119 80)
New Balance		
Current	\$121 60	
Total New Balance		\$121 60